

# Summary

## **Analysis of the tax case law of the Supreme Administrative Court**

This work presents the decision making of the Supreme Administrative Court in tax matters from a statistical point of view. The theoretical part describes the importance of judicial decisions in the Czech Republic and the position of the Supreme Administrative Court as the highest instance in tax matters. As the main function of the Supreme Administrative Court is mentioned the unification of the administrative courts practice.

The second part works with data obtained from an online database of the Supreme Administrative Court and graphically illustrates selected issues of different tax types. The second part is divided into sections that perform ratios of decision types and results of judgements. The paper also mentions the influence of preliminary rulings executed before Court of Justice of the European Union or the severity of judgements of the Constitutional Court.

The third part focuses on the concept of limitation period in tax law. At the beginning there are mentioned experts opinions on taxes, tax system and its impact on the whole economic condition of the state. Further the tax procedure is discussed and finally the issue of limitation period in Tax Code and Code of Tax and Fees Administration is analyzed. This part also includes relevant case law of the Supreme Administrative Court and the Constitutional Court.

The last part describes statistical data of the sample that is based on results of the selection on the web portal of the Supreme Administrative Court such as length of proceedings before various instances or complainant at the Supreme Administrative Court. This sample collects Supreme Administrative Court judgements concerning the limitation period. In each section there is examined e.g. length of the proceeding before various state bodies as a financial directorate and a county court, a complainant or county courts that were also parties before the Supreme Administrative Court. This part also describes and evaluates the number of substantive and procedural decisions and results of the proceeding in the case of limitation period etc.

**Key words:** Supreme Administrative Court, taxes, limitation period